

ANNEXATION, DETACHMENT, REORGANIZATION PROPOSAL
PLAN FOR SERVICES
ATTACHMENT “A”

SAN BERNARDINO COUNTY FIRE PROTECTION DISTRICT - CONSOLIDATED SUMMARY
ACTIVITY: FIRE PROTECTION

DESCRIPTION OF MAJOR SERVICES

The San Bernardino County Fire Protection District - Consolidated Summary represents the combined total of all 12 separate budget units.

BUDGET HISTORY

	2005-06 Proposed	2006-07 Proposed	2007-08 Proposed
Beginning Fund Balance July 1	11,952,579	11,972,692	17,176,249
<u>Expenditures</u>			
Salaries and Benefits	57,498,513	58,092,262	60,423,384
Services and Supplies	46,239,732	12,538,119	12,824,381
Central Computer	79,067	79,035	80,371
Other Charges	119,441	102,827	102,827
Land/Structures/Improvements	917,245	-	-
Equipment/Vehicles	4,597,866	-	-
Lease/Purchases	576,277	206,227	206,227
Transfers Out	33,044,391	33,615,755	36,335,801
Reimbursements	(32,959,805)	(34,841,205)	(36,226,791)
Operating Transfers Out	9,871,320	2,523,002	1,896,598
Reserves & Contingencies	-	-	-
Total Appropriations	119,984,047	72,316,022	75,642,798
<u>Revenue</u>			
Taxes	41,424,964	38,253,969	41,245,121
Licenses and Permits	-	-	-
Fines and Forfeitures	90,000	105,278	105,278
Use Of Money and Property	253,267	59,074	55,618
State, Fed or Gov't Aid	43,893,345	216,382	216,382
Current Services	21,637,134	21,288,576	21,927,330
Other Revenue	5,697,574	6,854,557	7,075,552
Operating Transfers In	7,007,876	10,741,743	11,055,946
Total Revenue	120,004,160	77,519,579	81,681,227
Increase/(Decrease) to Fund Balance	20,113	5,203,557	6,038,429
Ending Fund Balance June 30	11,972,692	17,176,249	23,214,678

SAN BERNARDINO COUNTY FIRE PROTECTION DISTRICT

ACTIVITY: FIRE ADMINISTRATION

DESCRIPTION OF MAJOR SERVICES

The San Bernardino County Fire Protection District - Administration budget represents the administrative functions currently provided from the CSA 70 budget unit. These functions include: Administration, Office of Emergency Services, Vehicle Services, Training, Warehouse, Fire Prevention, Hazmat, Household Hazardous Waste, Fiscal and Budgets, Information Services, Payroll and Human Resources.

BUDGET HISTORY

	2005-06	2006-07	2007-08
	Proposed	Proposed	Proposed
Beginning Fund Balance July 1	3,650,550	3,654,874	4,300,814
<u>Expenditures</u>			
Salaries and Benefits	51,491,966	52,622,166	54,735,766
Services and Supplies	37,579,094	4,286,755	4,390,187
Central Computer	50,401	50,083	51,085
Other Charges	28,000	22,411	22,411
Land/Structures/Improvements	656,000	-	-
Equipment/Vehicles	1,852,000	-	-
Lease/Purchases	206,277	206,227	206,227
Transfers Out	370,405	384,893	424,580
Reimbursements	(32,959,805)	(34,841,205)	(36,226,791)
Operating Transfers Out	6,723,976	1,528,225	1,528,225
Reserves & Contingencies	-	-	-
Total Appropriations	65,998,314	24,259,555	25,131,690
<u>Revenue</u>			
Taxes	5,570,000	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	90,000	105,278	105,278
Use Of Money and Property	163,000	-	-
State, Fed or Gov't Aid	40,864,117	216,382	216,382
Current Services	12,022,113	12,382,776	12,754,260
Other Revenue	4,300,212	4,429,218	4,562,095
Operating Transfers In	2,993,196	7,771,841	8,073,637
Total Revenue	66,002,638	24,905,495	25,711,652
Increase/(Decrease) to Fund Balance	4,324	645,940	579,962
Ending Fund Balance June 30	3,654,874	4,300,814	4,880,776

	SBCFPD
Appropriations	
Salaries and Benefits	Salary and Benefits for Administrative, Support, and Suppression employees and PSE (Extra Help).
Services and Supplies	Operating Expenses including Fuel, Utilities, Communications and Dispatching, Maintenance of Equipment/Vehicle/Structures, Low Value Tools and Equipment, Service Contracts, and General Supplies.
Central Computer	County Information Services charged to Departments for processing and reporting employee payroll.
Other Charges	Property Tax payments to Tax Collector; interest portion of Lease Purchases.
Land/Structures/Improvements	Outright purchase acquisitions or betterments exceeding \$5,000 cost per transaction.
Equipment/Vehicles	Outright purchase acquisitions or betterments exceeding \$5,000 cost per transaction.
Lease/Purchases	Lease purchase payments, principal only.
Transfers Out	Payment to Special Districts for Fire's portion of shared employee positions; Auditing charges paid to County.
Reimbursements	Reimbursement from Districts for cost to pay and support regular Suppression, Non-Suppression Administration and Management personnel.
Operating Transfers Out	Transfer General fund Support to Districts; Transfers to reserves and construction funds; pass through of grant revenues to sub-grantees.
Reserves & Contingencies	
Revenue	
Taxes	FY 2005/06 General Tax Levy apportioned to Fire District(s) by County Auditor's Office. Will be received via Operating Transfers In
Licenses and Permits	
Fines and Forfeitures	Receipts from Hazmat Litigation settlements.
Use Of Money and Property	Interest earned on cash balance(s) at County Treasurer; Rent of equipment to Bark Beetle program.
State, Fed or Gov't Aid	Disaster aid from State and Federal agencies. Includes dead tree removal programs.
Current Services	\$6,575,408 from Hazmat Permits, Household Hazardous Waste Service Contracts, Permit Inspections; \$5,807,368 from Hesperia Fire Services Contract.
Other Revenue	Miscellaneous Hazmat revenues including underground tank oversite program; Vehicle Services Maintenance contracts with Cities; Receipts from Districts for Ambulance Billing Services; Reimbursement from Confire for Personnel assigned to Dispatching (Communications Center).
Operating Transfers In	General Fund Support; Funding obtained from reserves to purchase vehicles and equipment. Also includes tax transfer from General Fund in all FY's after 2005/06.
Fund Balance	Beginning Fund Balance brought forward at beginning of fiscal year plus (or minus) gain (or loss) from fiscal year's operations.

VALLEY IMPROVEMENT DISTRICT
ACTIVITY: FIRE PROTECTION

DESCRIPTION OF MAJOR SERVICES

The Valley Improvement District budget is the consolidation of the following districts under the current organizational structure: Central Valley, CSA 38 (allocated), CSA 38 H Colton, PM2 Highland and PM3 Yucaipa provide direct payments to the Valley Improvement District for paramedic services within their special tax areas.

BUDGET HISTORY

	<u>2005-06</u> <u>Proposed</u>	<u>2006-07</u> <u>Proposed</u>	<u>2007-08</u> <u>Proposed</u>
Beginning Fund Balance July 1	3,387,551	3,393,898	6,862,412
<u>Expenditures</u>			
Salaries and Benefits	1,593,569	1,406,055	1,459,816
Services and Supplies	3,810,705	3,362,824	3,430,834
Central Computer	9,571	9,695	9,821
Other Charges	23,683	20,828	20,828
Land/Structures/Improvements	37,555	-	-
Equipment/Vehicles	1,228,070	-	-
Lease/Purchases	82,880	-	-
Transfers Out	17,083,667	16,295,942	18,301,681
Reimbursements	-	-	-
Operating Transfers Out	2,948,315	778,025	138,027
Reserves & Contingencies	-	-	-
Total Appropriations	<u>26,818,015</u>	<u>21,873,369</u>	<u>23,361,007</u>
<u>Revenue</u>			
Taxes	17,139,792	18,341,588	19,976,121
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Use Of Money and Property	15,387	11,301	11,336
State, Fed or Gov't Aid	2,800,000	-	-
Current Services	5,121,985	4,130,640	4,295,866
Other Revenue	1,076,365	2,222,924	2,309,737
Operating Transfers In	670,833	635,430	633,855
Total Revenue	<u>26,824,362</u>	<u>25,341,883</u>	<u>27,226,915</u>
Increase/(Decrease) to Fund Balance	6,347	3,468,514	3,865,908
Ending Fund Balance June 30	3,393,898	6,862,412	10,728,320
<u>Budgeted Staffing</u>			
Reimbursed Staffing (Suppression):			
Division Chief - Parent District Funded	1	1	1
Battalion Chiefs - Costs Distributed to User District	6	6	6
Captains - Charged to District by Specific Location	44	44	44
Engineers - Charged to District by Specific Location	30	30	30
Firefighters - Charged to District by Specific Location	60	60	60
	<u>141</u>	<u>141</u>	<u>141</u>
Reimbursed Staffing (Non-suppression)			
(1 Staff Analyst I, 1 Accounting Clerk I, 1 Clerk II, 1 Clerk I, 1 Facilities Attendant)	-	5	5
Total Reimbursed Staffing	<u>141</u>	<u>146</u>	<u>146</u>
Non-reimbursed Staffing			
(1 Staff Analyst, 1 Accounting Clerk I, 1 Clerk II, 1 Clerk I, 1 Facilities Attendant)	5	-	-
Limited Term Firefighters	12	12	12
Paid Call Firefighters	89	89	89
Total Non-reimbursed Staffing	<u>106</u>	<u>101</u>	<u>101</u>
Total Staffing	<u>247</u>	<u>247</u>	<u>247</u>

	Valley
Appropriations	
Salaries and Benefits	Salary and Benefits for Limited Term Firefighters, Paid Call Firefighters and PSE (Extra Help).
Services and Supplies	Operating Expenses including Fuel, Utilities, Communications and Dispatching, Maintenance of Equipment/Vehicle/Structures, Low Value Tools and Equipment, Service Contracts, and General Supplies.
Central Computer	County Information Services charged to Departments for processing and reporting employee payroll.
Other Charges	Property Tax payments to Tax Collector; interest portion of Lease Purchases.
Land/Structures/Improvements	Outright purchase acquisitions or betterments exceeding \$5,000 cost per transaction.
Equipment/Vehicles	Outright purchase acquisitions or betterments exceeding \$5,000 cost per transaction.
Lease/Purchases	Lease purchase payments, principal only.
Transfers Out	Reimbursement to either Parent District or Other Districts for cost to pay and support Regular Suppression employees and Non-suppression employees. See attached staffing cost detail.
Reimbursements	
Operating Transfers Out	Transfers to construction funds, and equipment replacement and termination benefit reserves.
Reserves & Contingencies	
Revenue	
Taxes	General Tax Levy apportioned to Fire District(s) by County Auditor's Office.
Licenses and Permits	
Fines and Forfeitures	
Use Of Money and Property	Interest earned on cash balance(s) at County Treasurer. Space rent at Little Mountain repeater site.
State, Fed or Gov't Aid	Receipts from Redevelopment Agency for station 80.
Current Services	\$3,575,064 fire services revenue from Fontana RDA; \$555,576 allocated CSA 38 Fire Services revenue.
Other Revenue	\$2170,324 from City of Fontana for paramedic program; \$52,600 planning and permit fees.
Operating Transfers In	\$640,375 support from County General Fund; \$73,055 developers' fees from Kaiser CFD.
Fund Balance	Beginning Fund Balance brought forward at beginning of fiscal year plus (or minus) gain (or loss) from fiscal year's operations.

Staffing Cost Detail
Transfers Out

Valley Division
06-07

DC - 1 (paid by Parent District)	
BC - 6	1,046,976
Fire Suppression - 134	14,380,059
Clerical Staff - 5	251,257
Total Personnel Cost	15,678,292

Vehicle Services	346,986
MIS	85,555
Training	726,058
Total Support Services Cost	1,158,599

Total	16,836,891
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MOUNTAIN IMPROVEMENT DISTRICT
ACTIVITY: FIRE PROTECTION

DESCRIPTION OF MAJOR SERVICES

The Mountain Improvement District budget is the consolidation of the following districts under the current organizational structure: Lake Arrowhead Fire, Lake Arrowhead Ambulance, CSA 38 (allocated), CSA 53B Fawnskin, CSA 79 Green Valley Lake, and Forest Falls Fire. PM1 Lake Arrowhead provides direct payment to the Mountain Improvement District for paramedic services within its special tax area.

BUDGET HISTORY

	<u>2005-06</u> <u>Proposed</u>	<u>2006-07</u> <u>Proposed</u>	<u>2007-08</u> <u>Proposed</u>
Beginning Fund Balance July 1	1,701,747	1,708,566	2,762,011
<u>Expenditures</u>			
Salaries and Benefits	643,942	443,181	460,906
Services and Supplies	1,088,351	1,113,106	1,135,583
Central Computer	4,854	4,902	4,993
Other Charges	8,230	7,237	7,237
Land/Structures/Improvements	148,000	-	-
Equipment/Vehicles	473,970	-	-
Lease/Purchases	28,800	-	-
Transfers Out	5,878,079	5,984,891	6,245,688
Reimbursements	-	-	-
Operating Transfers Out	68,703	121,208	122,145
Reserves & Contingencies	-	-	-
Total Appropriations	<u>8,342,929</u>	<u>7,674,525</u>	<u>7,976,552</u>
<u>Revenue</u>			
Taxes	6,992,874	7,585,652	8,228,891
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Use Of Money and Property	6,754	2,638	2,488
State, Fed or Gov't Aid	49,000	-	-
Current Services	1,083,514	1,084,879	1,082,161
Other Revenue	33,330	20,200	20,200
Operating Transfers In	184,276	34,601	31,823
Total Revenue	<u>8,349,748</u>	<u>8,727,970</u>	<u>9,365,563</u>
Increase/(Decrease) to Fund Balance	6,819	1,053,445	1,389,011
Ending Fund Balance June 30	1,708,566	2,762,011	4,151,022
<u>Budgeted Staffing</u>			
Reimbursed Staffing (Suppression)			
Division Chief - Parent District Funded	1	1	1
Battalion Chiefs - Costs Distributed to User District	3	3	3
Captains - Charged to District by Specific Location	12	12	12
Engineers - Charged to District by Specific Location	9	9	9
Firefighters - Charged to District by Specific Location	15	15	15
	<u>40</u>	<u>40</u>	<u>40</u>
Reimbursed Staffing (Non-suppression)			
(1 Staff Analyst I, 1 Accounting Clerk I, 1 Clerk III, 1 Facilities Attendant)		4	4
Total Reimbursed Staffing	<u>40</u>	<u>44</u>	<u>44</u>
Non-reimbursed Staffing			
(1 Staff Analyst, 1 Accounting Clerk I, 1 Clerk III, 1 Facilities Attendant)	4		
Limited Term Firefighters	9	9	9
Paid Call Firefighters	75	75	75
Total Non-reimbursed Staffing	<u>88</u>	<u>84</u>	<u>84</u>
Total Staffing	<u>128</u>	<u>128</u>	<u>128</u>

	Mountain
Appropriations	
Salaries and Benefits	Salary and Benefits for Limited Term Firefighters, Paid Call Firefighters and PSE (Extra Help).
Services and Supplies	Operating Expenses including Fuel, Utilities, Communications and Dispatching, Maintenance of Equipment/Vehicle/Structures, Low Value Tools and Equipment, Service Contracts, and General Supplies.
Central Computer	County Information Services charged to Departments for processing and reporting employee payroll.
Other Charges	Property Tax payments to Tax Collector; interest portion of Lease Purchases.
Land/Structures/Improvements	Outright purchase acquisitions or betterments exceeding \$5,000 cost per transaction.
Equipment/Vehicles	Outright purchase acquisitions or betterments exceeding \$5,000 cost per transaction.
Lease/Purchases	Lease purchase payments, principal only.
Transfers Out	Reimbursement to either Parent District or Other Districts for cost to pay and support Regular Suppression employees and Non-suppression employees. See attached staffing cost detail.
Reimbursements	
Operating Transfers Out	Transfers to construction funds, and equipment replacement and termination benefit reserves.
Reserves & Contingencies	
Revenue	
Taxes	General Tax Levy apportioned to Fire District(s) by County Auditor's Office.
Licenses and Permits	
Fines and Forfeitures	
Use Of Money and Property	Interest earned on cash balance(s) at County Treasurer.
State, Fed or Gov't Aid	FEMA Disaster Aid and Firefighter Assistance Grants
Current Services	\$563,848 from Lake Arrowhead ambulance subscription and transport fees; \$307,673 from Lake Arrowhead Paramedic special tax fund; \$213,358 allocated CSA 38 fire services revenue.
Other Revenue	Planning and Permit Fees.
Operating Transfers In	Support from County General Fund.
Fund Balance	Beginning Fund Balance brought forward at beginning of fiscal year plus (or minus) gain (or loss) from fiscal year's operations.

Staffing Cost Detail
Transfers Out

Mountain Division
06-07

DC - 1 (paid by Parent District)	
BC - 3	644,469
Fire Suppression - 36	4,901,359
Clerical Staff - 4	<u>215,465</u>
Total Personnel Cost	5,761,293

Vehicle Services	282,532
MIS	85,555
Training	<u>223,987</u>
Total Support Services Cost	592,074

Total	<u><u>6,353,367</u></u>
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NORTH DESERT IMPROVEMENT DISTRICT
ACTIVITY: FIRE PROTECTION

DESCRIPTION OF MAJOR SERVICES

The North Desert Improvement District budget is the consolidation of the following districts under the current organizational structure: CSA 29 Lucerne Valley, CSA 29 Lucerne Valley Ambulance, CSA 38 (allocated), CSA 38 D Mountain View Acres, CSA 38 K Spring Valley Lake, CSA 56 Wrightwood, CSA 56 Wrightwood Ambulance, CSA 56 F-1 Pinon Hills, CSA 70 W Hinkley, CSA 82 SV-1 Searles Valley, and CSA 82 SV-1 Ambulance. FP1 Red Mountain, FP3 El Mirage, and FP2 Windy Acres provide direct payment to the North Desert Improvement District for fire protection services within their special tax areas.

BUDGET HISTORY

	<u>2005-06</u> <u>Proposed</u>	<u>2006-07</u> <u>Proposed</u>	<u>2007-08</u> <u>Proposed</u>
Beginning Fund Balance July 1	1,640,429	1,642,961	1,677,311
<u>Expenditures</u>			
Salaries and Benefits	2,847,823	2,804,212	2,916,381
Services and Supplies	2,291,845	2,270,053	2,317,136
Central Computer	9,753	9,811	9,871
Other Charges	47,732	41,977	41,977
Land/Structures/Improvements	75,690	-	-
Equipment/Vehicles	873,826	-	-
Lease/Purchases	217,040	-	-
Transfers Out	5,130,054	5,822,056	6,048,819
Reimbursements	-	-	-
Operating Transfers Out	97,251	94,472	106,881
Reserves & Contingencies	-	-	-
Total Appropriations	11,591,014	11,042,581	11,441,065
<u>Revenue</u>			
Taxes	6,629,678	7,081,028	7,569,301
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Use Of Money and Property State, Fed or Gov't Aid	13,420	9,389	8,064
Current Services	2,196,329	2,318,532	2,387,837
Other Revenue	211,489	150,297	151,602
Operating Transfers In	2,542,630	1,517,685	1,525,941
Total Revenue	11,593,546	11,076,931	11,642,745
Increase/(Decrease) to Fund Balance	2,532	34,350	201,680
Ending Fund Balance June 30	1,642,961	1,677,311	1,878,991
<u>Budgeted Staffing</u>			
Reimbursed Staffing (Suppression)			
Division Chief - Parent District Funded	1	1	1
Battalion Chiefs - Costs Distributed to User District	6	6	6
Captains - Charged to District by Specific Location	28	28	28
Engineers - Charged to District by Specific Location	12	12	12
Firefighters - Charged to District by Specific Location	24	24	24
	<u>71</u>	<u>71</u>	<u>71</u>
Reimbursed Staffing (Non-suppression) (1 Staff Analyst, 1 Clerk III)		2	2
Total Reimbursed Staffing	<u>71</u>	<u>73</u>	<u>73</u>
Non-reimbursed Staffing (1 Staff Analyst I, 1 Clerk II)	2		
Limited Term Firefighters	36	36	36
Paid Call Firefighters	226	226	226
Total Non-reimbursed Staffing	<u>264</u>	<u>262</u>	<u>262</u>
Total Staffing	<u>335</u>	<u>335</u>	<u>335</u>

	North Desert
Appropriations	
Salaries and Benefits	Salary and Benefits for Limited Term Firefighters, Paid Call Firefighters and PSE (Extra Help).
Services and Supplies	Operating Expenses including Fuel, Utilities, Communications and Dispatching, Maintenance of Equipment/Vehicle/Structures, Low Value Tools and Equipment, Service Contracts, and General Supplies.
Central Computer	County Information Services charged to Departments for processing and reporting employee payroll.
Other Charges	Property Tax payments to Tax Collector; interest portion of Lease Purchases.
Land/Structures/Improvements	Outright purchase acquisitions or betterments exceeding \$5,000 cost per transaction.
Equipment/Vehicles	Outright purchase acquisitions or betterments exceeding \$5,000 cost per transaction.
Lease/Purchases	Lease purchase payments, principal only.
Transfers Out	Reimbursement to either Parent District or Other Districts for cost to pay and support Regular Suppression employees and Non-suppression employees. See attached staffing cost detail.
Reimbursements	
Operating Transfers Out	Transfers to construction funds, and equipment replacement and termination benefit reserves.
Reserves & Contingencies	
Revenue	
Taxes	General Tax Levy apportioned to Fire District(s) by County Auditor's Office.
Licenses and Permits	
Fines and Forfeitures	
Use Of Money and Property	Interest earned on cash balance(s) at County Treasurer.
State, Fed or Gov't Aid	
Current Services	Ambulance subscription and transport fees (\$179,901 Lucerne Valley, \$958,051 Wrightwood, \$18,746 Searles Valley): \$1,128,052 CSA 38 allocated fire services revenue; \$33,782 from El Mirage special tax fund.
Other Revenue	Planning and Permit Fees.
Operating Transfers In	Support from County General Fund.
Fund Balance	Beginning Fund Balance brought forward at beginning of fiscal year plus (or minus) gain (or loss) from fiscal year's operations.

Staffing Cost Detail
Transfers Out

North Desert Division
06-07

DC - 1 (paid by Parent District)	
BC - 6	1,236,810
Fire Suppression - 64	3,858,263
Clerical Staff - 2	109,222
Total Personnel Cost	5,204,295

Vehicle Services	303,088
MIS	85,555
Training	395,749
Total Support Services Cost	784,392

Total	5,988,687
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SOUTH DESERT IMPROVEMENT DISTRICT
ACTIVITY: FIRE PROTECTION

DESCRIPTION OF MAJOR SERVICES

The South Desert Improvement District budget is the consolidation of the following districts under the current organizational structure: Yucca Valley, Yucca Valley Ambulance, CSA 38 (allocated), CSA 38 J BigRiver/Parker Dam, CSA 20 Joshua Tree, CSA 70 Havasu Lake, and CSA 70 M Wonder Valley (non-special tax). FP4 Wonder Valley provides direct payment to the South Desert Improvement District for additional fire protection services within its special tax area.

BUDGET HISTORY

	2005-06 Proposed	2006-07 Proposed	2007-08 Proposed
Beginning Fund Balance July 1	1,376,048	1,376,139	1,376,451
<u>Expenditures</u>			
Salaries and Benefits	807,213	816,648	850,515
Services and Supplies	987,507	914,650	959,453
Central Computer	4,488	4,544	4,601
Other Charges	11,796	10,374	10,374
Land/Structures/Improvements	-	-	-
Equipment/Vehicles	170,000	-	-
Lease/Purchases	41,280	-	-
Transfers Out	4,562,977	5,084,149	5,272,008
Reimbursements	-	-	-
Operating Transfers Out	-	-	-
Reserves & Contingencies	-	-	-
Total Appropriations	6,585,261	6,830,365	7,096,951
<u>Revenue</u>			
Taxes	4,797,613	4,961,701	5,186,808
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Use Of Money and Property	51,609	34,566	32,578
State, Fed or Gov't Aid	180,228	-	-
Current Services	862,783	1,020,306	1,055,763
Other Revenue	76,178	31,918	31,918
Operating Transfers In	616,941	782,186	790,690
Total Revenue	6,585,352	6,830,677	7,097,757
Increase/(Decrease) to Fund Balance	91	312	806
Ending Fund Balance June 30	1,376,139	1,376,451	1,377,257
<u>Budgeted Staffing</u>			
Reimbursed Staffing (Suppression)			
Division Chief - Parent District Funded	1	1	1
Battalion Chiefs - Costs Distributed to User District	4	4	4
Captains - Charged to District by Specific Location	10	10	10
Engineers - Charged to District by Specific Location	6	6	6
Firefighters - Charged to District by Specific Location	9	9	9
	30	30	30
Reimbursed Staffing (Non-suppression)			
(1 Staff Analyst I, 1 Clerk II)		2	2
Total Reimbursed Staffing	30	32	32
Non-reimbursed Staffing			
(1 Staff Analyst, 1 Clerk II)	2		
Limited Term Firefighters	9	9	9
Paid Call Firefighters	159	159	159
Total Non-reimbursed Staffing	170	168	168
Total Staffing	200	200	200

	South Desert
Appropriations	
Salaries and Benefits	Salary and Benefits for Limited Term Firefighters, Paid Call Firefighters and PSE (Extra Help).
Services and Supplies	Operating Expenses including Fuel, Utilities, Communications and Dispatching, Maintenance of Equipment/Vehicle/Structures, Low Value Tools and Equipment, Service Contracts, and General Supplies.
Central Computer	County Information Services charged to Departments for processing and reporting employee payroll.
Other Charges	Property Tax payments to Tax Collector; interest portion of Lease Purchases.
Land/Structures/Improvements	Outright purchase acquisitions or betterments exceeding \$5,000 cost per transaction.
Equipment/Vehicles	Outright purchase acquisitions or betterments exceeding \$5,000 cost per transaction.
Lease/Purchases	Lease purchase payments, principal only.
Transfers Out	Reimbursement to either Parent District or Other Districts for cost to pay and support Regular Suppression employees and Non-suppression employees. See attached staffing cost detail.
Reimbursements	
Operating Transfers Out	
Reserves & Contingencies	
Revenue	
Taxes	General Tax Levy apportioned to Fire District(s) by County Auditor's Office.
Licenses and Permits	
Fines and Forfeitures	
Use Of Money and Property	Interest earned on cash balance(s) at County Treasurer; Communications Tower rent received by Yucca Valley Fire.
State, Fed or Gov't Aid	Havasu Lake Fire's FY 2005/06 grant from Indian Gaming Committee.
Current Services	Ambulance subscription and transport fees (\$670,985 Yucca Valley, \$19,250 Havasu Lake) ; \$216,071 CSA 38 allocated fire services revenue; \$114,000 from Wonder Valley Special Tax Fund.
Other Revenue	Planning and Permit Fees.
Operating Transfers In	Support from County General Fund.
Fund Balance	Beginning Fund Balance brought forward at beginning of fiscal year plus (or minus) gain (or loss) from fiscal year's operations.

Staffing Cost Detail
Transfers Out

South Desert Division
06-07

DC - 1 (paid by Parent District)	
BC - 4	750,226
Fire Suppression - 25	3,877,685
Clerical Staff - 2	113,046
Total Personnel Cost	4,740,957

Vehicle Services	238,696
MIS	85,555
Training	157,064
Total Support Services Cost	481,315

Total	5,222,272
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IMPROVEMENT DISTRICT PM1 - LAKE ARROWHEAD
ACTIVITY: PARAMEDIC

DESCRIPTION OF MAJOR SERVICES

Improvement District PM1 replaces the former County Service Area 70, Improvement Zone PM-1, which was approved by the Board of Supervisors in June 1981. A special tax for paramedic services, not to exceed \$10 per parcel, was approved in November 1981, and re-approved in November 1986. In 1991, the voters increased the special tax not to exceed \$17 per parcel. Improvement District PM1 contracts with the Lake Arrowhead Fire Protection District for the delivery of services. Improvement District PM1 will be under the administrative direction of the San Bernardino County Fire Protection District.

BUDGET HISTORY

	<u>2005-06</u> <u>Proposed</u>	<u>2006-07</u> <u>Proposed</u>	<u>2007-08</u> <u>Proposed</u>
Beginning Fund Balance July 1	74,589	74,589	74,619
<u>Expenditures</u>			
Salaries and Benefits	-	-	-
Services and Supplies	333,303	316,069	315,945
Central Computer	-	-	-
Other Charges	-	-	-
Land/Structures/Improvements	-	-	-
Equipment/Vehicles	-	-	-
Lease/Purchases	-	-	-
Transfers Out	3,840	20,044	20,168
Reimbursements	-	-	-
Operating Transfers Out	-	-	-
Reserves & Contingencies	-	-	-
Total Appropriations	<u>337,143</u>	<u>336,113</u>	<u>336,113</u>
<u>Revenue</u>			
Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Use Of Money and Property	1,000	-	-
State, Fed or Gov't Aid	-	-	-
Current Services	336,143	336,143	336,143
Other Revenue	-	-	-
Operating Transfers In	-	-	-
Total Revenue	<u>337,143</u>	<u>336,143</u>	<u>336,143</u>
Increase/(Decrease) to Fund Balance	-	30	30
Ending Fund Balance June 30	74,589	74,619	74,649

	PM1 Lake Arrowhead
<u>Appropriations</u>	
Salaries and Benefits	
Services and Supplies	Professional Services payment to Mountain Improvement District for program operations
Central Computer	
Other Charges	
Land/Structures/Improvements	
Equipment/Vehicles	
Lease/Purchases	
Transfers Out	Payment to SBCFPD for Administrative Support
Reimbursements	
Operating Transfers Out	
Reserves & Contingencies	
<u>Revenue</u>	
Taxes	
Licenses and Permits	
Fines and Forfeitures	
Use Of Money and Property	Interest earned on cash balance(s) at County Treasurer.
State, Fed or Gov't Aid	
Current Services	Receipts from Parmedic Tax set at \$17 per parcel. May reclassify these receipts as Taxes in future years.
Other Revenue	
Operating Transfers In	
Fund Balance	Beginning Fund Balance brought forward at beginning of fiscal year plus (or minus) gain (or loss) from fiscal year's operations.

IMPROVEMENT DISTRICT PM2 - HIGHLAND

ACTIVITY: PARAMEDIC

DESCRIPTION OF MAJOR SERVICES

Improvement District PM2 replaces the former County Service Area 38, Improvement Zone L, which was approved by the Board of Supervisors on June 8, 1985. In November 1985 voters approved a special tax for paramedic services not to exceed \$19 per residential unit and \$38 per commercial unit. Improvement Zone L provides paramedic service to the unincorporated portion of San Bernardino via a contract with CSA 38. In 1999 the City of Highland detached from CSA 38 Zone L. The budget for this improvement district continues the contract with the San Bernardino City Fire Department to provide paramedic services. Improvement District PM2 will be under the administrative direction of the San Bernardino County Fire Protection District.

BUDGET HISTORY

	<u>2005-06</u> <u>Estimates</u>	<u>2006-07</u> <u>Estimates</u>	<u>2007-08</u> <u>Estimates</u>
Beginning Fund Balance July 1	-	-	966
<u>Expenditures</u>			
Salaries and Benefits	-	-	-
Services and Supplies	126,903	121,234	121,168
Central Computer	-	-	-
Other Charges	-	-	-
Land/Structures/Improvements	-	-	-
Equipment/Vehicles	-	-	-
Lease/Purchases	-	-	-
Transfers Out	2,304	7,800	7,800
Reimbursements	-	-	-
Operating Transfers Out	-	-	-
Reserves & Contingencies	-	-	-
Total Appropriations	<u>129,207</u>	<u>129,034</u>	<u>128,968</u>
<u>Revenue</u>			
Taxes	129,007	130,000	130,000
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Use Of Money and Property	200	-	-
State, Fed or Gov't Aid	-	-	-
Current Services	-	-	-
Other Revenue	-	-	-
Operating Transfers In	-	-	-
Total Revenue	<u>129,207</u>	<u>130,000</u>	<u>130,000</u>
Increase/(Decrease) to Fund Balance	-	966	1,032
Ending Fund Balance June 30	-	966	1,998

	PM2 Highland
Appropriations	
Salaries and Benefits	
Services and Supplies	Professional Services payment to Valley Improvement District for program operations
Central Computer	
Other Charges	
Land/Structures/Improvements	
Equipment/Vehicles	
Lease/Purchases	
Transfers Out	Payment to SBCFPD for Administrative Support
Reimbursements	
Operating Transfers Out	
Reserves & Contingencies	
Revenue	
Taxes	Special taxes received from application of \$19 per residential and \$38 per commercial unit.
Licenses and Permits	
Fines and Forfeitures	
Use Of Money and Property	Interest earned on cash balance(s) at County Treasurer.
State, Fed or Gov't Aid	
Current Services	
Other Revenue	
Operating Transfers In	
Fund Balance	Beginning Fund Balance brought forward at beginning of fiscal year plus (or minus) gain (or loss) from fiscal year's operations.

IMPROVEMENT DISTRICT PM3 - YUCAIPA
ACTIVITY: PARAMEDIC

DESCRIPTION OF MAJOR SERVICES

Improvement District PM3 replaces the former County Service Area 38, Improvement Zone M, which was approved by the Board of Supervisors on February 24, 1986. In June 1987 voters approved a special tax for paramedic services not to exceed \$24 per residential unit and \$35 per commercial unit. Improvement Zone M provides paramedic service to the unincorporated portion of Yucaipa by contract with CSA 38. In 1999 the City of Yucaipa detached from CSA 38 Zone M. The budget for this improvement district continues the contract with the City of Yucaipa to provide paramedic services. Improvement District PM3 will be under the administrative direction of the San Bernardino County Fire Protection District.

BUDGET HISTORY

	2005-06 Proposed	2006-07 Proposed	2007-08 Proposed
Beginning Fund Balance July 1	204	204	204
<u>Expenditures</u>			
Salaries and Benefits	-	-	-
Services and Supplies	9,070	8,457	8,455
Central Computer	-	-	-
Other Charges	-	-	-
Land/Structures/Improvements	-	-	-
Equipment/Vehicles	-	-	-
Lease/Purchases	-	-	-
Transfers Out	177	545	547
Reimbursements	-	-	-
Operating Transfers Out	-	-	-
Reserves & Contingencies	-	-	-
Total Appropriations	9,247	9,002	9,002
<u>Revenue</u>			
Taxes	9,000	9,000	9,000
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Use Of Money and Property	247	2	2
State, Fed or Gov't Aid	-	-	-
Current Services	-	-	-
Other Revenue	-	-	-
Operating Transfers In	-	-	-
Total Revenue	9,247	9,002	9,002
Increase/(Decrease) to Fund Balance	-	-	-
Ending Fund Balance June 30	204	204	204

	PM3 Yucaipa
Appropriations	
Salaries and Benefits	
Services and Supplies	Professional Services payment to Valley Improvement District for program operations
Central Computer	
Other Charges	
Land/Structures/Improvements	
Equipment/Vehicles	
Lease/Purchases	
Transfers Out	Payment to SBCFPD for Administrative Support
Reimbursements	
Operating Transfers Out	
Reserves & Contingencies	
Revenue	
Taxes	Special taxes received from application of \$24 per residential and \$35 per commercial unit.
Licenses and Permits	
Fines and Forfeitures	
Use Of Money and Property	Interest earned on cash balance(s) at County Treasurer.
State, Fed or Gov't Aid	
Current Services	
Other Revenue	
Operating Transfers In	
Fund Balance	Beginning Fund Balance brought forward at beginning of fiscal year plus (or minus) gain (or loss) from fiscal year's operations.

IMPROVEMENT DISTRICT FP1 - RED MOUNTAIN
ACTIVITY: FIRE PROTECTION

DESCRIPTION OF MAJOR SERVICES

Improvement District FP1 replaces the former County Service Area 30 which provided fire protection to the community of Red Mountain through a contract with Kern County, approved by the Board of Supervisors on September 26, 1995. This budget for Red Mountain provides for continuation of this contract with Kern County. A special tax of \$100 per parcel was approved in May 1985 to generate revenue for fire protection services. Improvement District FP1 will be under the administrative direction of the San Bernardino County Fire Protection District.

BUDGET HISTORY

	2005-06 Proposed	2006-07 Proposed	2007-08 Proposed
Beginning Fund Balance July 1	8,085	8,085	8,085
<u>Expenditures</u>			
Salaries and Benefits	-	-	-
Services and Supplies	7,401	7,092	7,144
Central Computer	-	-	-
Other Charges	-	-	-
Land/Structures/Improvements	-	-	-
Equipment/Vehicles	-	-	-
Lease/Purchases	-	-	-
Transfers Out	349	531	456
Reimbursements	-	-	-
Operating Transfers Out	-	-	-
Reserves & Contingencies	-	-	-
Total Appropriations	7,750	7,623	7,600
<u>Revenue</u>			
Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Use Of Money and Property	150	23	-
State, Fed or Gov't Aid	-	-	-
Current Services	7,600	7,600	7,600
Other Revenue	-	-	-
Operating Transfers In	-	-	-
Total Revenue	7,750	7,623	7,600
Increase/(Decrease) to Fund Balance	-	-	-
Ending Fund Balance June 30	8,085	8,085	8,085

	FP1 Red Mountain
Appropriations	
Salaries and Benefits	
Services and Supplies	Professional Services payment to North Desert Improvement District for program operations
Central Computer	
Other Charges	
Land/Structures/Improvements	
Equipment/Vehicles	
Lease/Purchases	
Transfers Out	Payment to SBCFPD for Administrative Support
Reimbursements	
Operating Transfers Out	
Reserves & Contingencies	
Revenue	
Taxes	
Licenses and Permits	
Fines and Forfeitures	
Use Of Money and Property	Interest earned on cash balance(s) at County Treasurer.
State, Fed or Gov't Aid	
Current Services	Receipts from Special Tax set at \$100 per parcel. May reclassify these receipts as Taxes in future years.
Other Revenue	
Operating Transfers In	
Fund Balance	Beginning Fund Balance brought forward at beginning of fiscal year plus (or minus) gain (or loss) from fiscal year's operations.

IMPROVEMENT DISTRICT FP2 - WINDY ACRES

ACTIVITY: FIRE PROTECTION

DESCRIPTION OF MAJOR SERVICES

Improvement District FP2 replaces the former County Service Area 70, Improvement Zone FP-1, which was formed in January 1985 to provide fire protection to the community of Windy Acres, and is funded by a voter approved special tax. This budget for Windy Acres provides for a continuation of the contract with Kern County, approved by the Board of Supervisors on September 26, 1995. Improvement District FP2 will be under the administrative direction of the San Bernardino County Fire Protection District.

BUDGET HISTORY

	2005-06 Proposed	2006-07 Proposed	2007-08 Proposed
Beginning Fund Balance July 1	17,272	17,272	17,272
<u>Expenditures</u>			
Salaries and Benefits	-	-	-
Services and Supplies	5,553	5,600	5,600
Central Computer	-	-	-
Other Charges	-	-	-
Land/Structures/Improvements	-	-	-
Equipment/Vehicles	-	-	-
Lease/Purchases	-	-	-
Transfers Out	442	1,283	1,080
Reimbursements	-	-	-
Operating Transfers Out	1,172	1,072	1,320
Reserves & Contingencies	-	-	-
Total Appropriations	7,167	7,955	8,000
<u>Revenue</u>			
Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Use Of Money and Property	500	255	300
State, Fed or Gov't Aid	-	-	-
Current Services	6,667	7,700	7,700
Other Revenue	-	-	-
Operating Transfers In	-	-	-
Total Revenue	7,167	7,955	8,000
Increase/(Decrease) to Fund Balance	-	-	-
Ending Fund Balance June 30	17,272	17,272	17,272

	FP2 Windy Acres
Appropriations	
Salaries and Benefits	
Services and Supplies	Professional Services payment to North Desert Improvement District for program operations
Central Computer	
Other Charges	
Land/Structures/Improvements	
Equipment/Vehicles	
Lease/Purchases	
Transfers Out	Payment to SBCFPD for Administrative Support
Reimbursements	
Operating Transfers Out	Transfer to Equipment Replacement Reserve
Reserves & Contingencies	
Revenue	
Taxes	
Licenses and Permits	
Fines and Forfeitures	
Use Of Money and Property	Interest earned on cash balance(s) at County Treasurer.
State, Fed or Gov't Aid	
Current Services	Receipts from Special Tax set at \$60 per parcel. May reclassify these receipts as Taxes in future years.
Other Revenue	
Operating Transfers In	
Fund Balance	Beginning Fund Balance brought forward at beginning of fiscal year plus (or minus) gain (or loss) from fiscal year's operations.

IMPROVEMENT DISTRICT FP3 - EL MIRAGE
ACTIVITY: FIRE PROTECTION

DESCRIPTION OF MAJOR SERVICES

Improvement District FP3 replaces the former County Service Area 38, Improvement Zone N, which was approved by the Board of Supervisors on March 16, 1986. A special tax of \$9 per parcel was approved in July 1987 to generate revenue for fire protection services to the community of El Mirage via a contract with CSA 38. Reduction in revenue is due to parcel sales to tax exempt agency (Bureau of Land Management). Improvement District FP3 will be under the administrative direction of the San Bernardino County Fire Protection District.

BUDGET HISTORY

	<u>2005-06</u> <u>Proposed</u>	<u>2006-07</u> <u>Proposed</u>	<u>2007-08</u> <u>Proposed</u>
Beginning Fund Balance July 1	96,104	96,104	96,104
<u>Expenditures</u>			
Salaries and Benefits	-	-	-
Services and Supplies	-	19,479	20,076
Central Computer	-	-	-
Other Charges	-	-	-
Land/Structures/Improvements	-	-	-
Equipment/Vehicles	-	-	-
Lease/Purchases	-	-	-
Transfers Out	6,097	6,421	5,774
Reimbursements	-	-	-
Operating Transfers Out	31,903	-	-
Reserves & Contingencies	-	-	-
Total Appropriations	<u>38,000</u>	<u>25,900</u>	<u>25,850</u>
<u>Revenue</u>			
Taxes	37,000	25,000	25,000
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Use Of Money and Property	1,000	900	850
State, Fed or Gov't Aid	-	-	-
Current Services	-	-	-
Other Revenue	-	-	-
Operating Transfers In	-	-	-
Total Revenue	<u>38,000</u>	<u>25,900</u>	<u>25,850</u>
Increase/(Decrease) to Fund Balance	-	-	-
Ending Fund Balance June 30	96,104	96,104	96,104

	FP3 El Mirage
Appropriations	
Salaries and Benefits	
Services and Supplies	Beginning in FY 2006/07, a professional services payment will be made to North Desert Improvement District for program operations, instead of the Operating Transfers Out cost incurred in FY 2005/06.
Central Computer	
Other Charges	
Land/Structures/Improvements	
Equipment/Vehicles	
Lease/Purchases	
Transfers Out	Payment to SBCFPD for Administrative Support
Reimbursements	
Operating Transfers Out	FY 2005/06 transfer to CSA 38 for program operations, and transfer to equipment replacement reserve
Reserves & Contingencies	
Revenue	
Taxes	Receipts from Special Tax set at \$9 per parcel. Revenue decrease due to sale of private land to federal government.
Licenses and Permits	
Fines and Forfeitures	
Use Of Money and Property	Interest earned on cash balance(s) at County Treasurer.
State, Fed or Gov't Aid	
Current Services	
Other Revenue	
Operating Transfers In	
Fund Balance	Beginning Fund Balance brought forward at beginning of fiscal year plus (or minus) gain (or loss) from fiscal year's operations.

IMPROVEMENT DISTRICT FP4 - WONDER VALLEY
ACTIVITY: FIRE PROTECTION

DESCRIPTION OF MAJOR SERVICES

Improvement District FP4 replaces the Special Tax funded portion of the former County Service Area 70, Improvement Zone M, which provides additional staffing for fire protection services to the community of Wonder Valley. Improvement District FP4 will be under the administrative direction of the San Bernardino County Fire Protection District.

BUDGET HISTORY

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
	<u>Proposed</u>	<u>Proposed</u>	<u>Proposed</u>
Beginning Fund Balance July 1	-	-	-
<u>Expenditures</u>			
Salaries and Benefits	114,000	-	-
Services and Supplies	-	112,800	112,800
Central Computer	-	-	-
Other Charges	-	-	-
Land/Structures/Improvements	-	-	-
Equipment/Vehicles	-	-	-
Lease/Purchases	-	-	-
Transfers Out	6,000	7,200	7,200
Reimbursements	-	-	-
Operating Transfers Out	-	-	-
Reserves & Contingencies	-	-	-
Total Appropriations	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>
<u>Revenue</u>			
Taxes	120,000	120,000	120,000
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Use Of Money and Property	-	-	-
State, Fed or Gov't Aid	-	-	-
Current Services	-	-	-
Other Revenue	-	-	-
Operating Transfers In	-	-	-
Total Revenue	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>
Increase/(Decrease) to Fund Balance	-	-	-
Ending Fund Balance June 30	-	-	-

FP4 Wonder Valley	
Appropriations	
Salaries and Benefits	FY 2005/06 Salary and Benefits for PCF Program
Services and Supplies	Beginning in FY 2006/07, a professional services payment will be made to South Desert Improvement District for program operations, instead of the Salaries and Benefits cost incurred in FY 2005/06.
Central Computer	
Other Charges	
Land/Structures/Improvements	
Equipment/Vehicles	
Lease/Purchases	
Transfers Out	Payment to SBCFPD for Administrative Support
Reimbursements	
Operating Transfers Out	
Reserves & Contingencies	
Revenue	
Taxes	Receipts from Special Tax set at \$30 per parcel
Licenses and Permits	
Fines and Forfeitures	
Use Of Money and Property	
State, Fed or Gov't Aid	
Current Services	
Other Revenue	
Operating Transfers In	
Fund Balance	Beginning Fund Balance brought forward at beginning of fiscal year plus (or minus) gain (or loss) from fiscal year's operations.

<u>Notes: APPROPRIATIONS</u>	
Salaries & Benefits:	All Districts were projected by increasing FY 2005/06 Budget 4% per year as estimated in the Fire Study. Also, the Fire Study estimated spending 95% of annual budget, that is the beginning calculation used for Fire Reorganization estimates. Salary and Benefits were estimated to expend at the rates provided in the fire study. Grants were removed from SBCFPD (CSA 70).
Services & Supplies: (including Central Computer)	All Districts were projected using the fire study and were estimated to expend at the actual-to-budgeted ratio for the specific improvement district. Averaging 3 full fiscal years, FY 02/03 through FY 04/05 Exceptions: CSA 38, Lake Arrowhead Fire, Yucca Valley, Havasu Lake, Wonder Valley and SBCFPD were projected by increasing FY 2005/06 budget 2% per year. Grants were removed from SBCFPD.
Other Charges:	Amounts are fixed to pay property tax bills and interest portion(s) of lease purchase obligations.
Land Structures & Improvements:	Depreciation/Amortization is not funded in FY 2006/07 and FY 2007/08 projections.
Equipment/Vehicles:	Depreciation/Amortization is not funded in FY 2006/07 and FY 2007/08 projections.
Lease Purchases:	Fixed to pay principal portion(s) of current lease purchase obligations.
Transfers Out:	Projected using the fire study. Payments are projected by increasing FY 2005/06 Budget 4% per year for Salary/Benefits, 2% per year for Services/Supplies.
Reimbursements:	CSA 70 MOU to Districts 4% increase per year and 2% increase per year to services and supplies.
Operating Transfers Out:	Projected using the fire study and continues as described in the Fire Reorganization Proposal. Exceptions: CSA 82 SV-1, Havasu Lake, Wonder Valley continued the required payments for SCBA loan.
Reserves & Contingencies:	Left blank to accurately show effect on Fund Balance (Carry-Over)
<u>Notes: REVENUES</u>	
Taxes:	Projected using same type of calculation as the fire study which was estimated by averaging increases in receipts for Fiscal Years 1998/99 through 2004/05.
Uses of Money & Property:	Existing Rents and Leases plus 1.9% of estimated cash balance(s) throughout Fiscal Year.
State, Fed or Govt. Aid:	Projected using the fire study.
Current Services:	Projected using the fire study. Exceptions: CSA 38 increase FY 2005/06 budget by 4%; L A Fire equal to Paramedic Services/Supplies payment; SBCFPD increase FY 2005/06 budget by 3%.

